

EXHIBIT 3

UNITED STATES BANKRUPTCY COURT Southern District of New York Pg 2 of 5

PROOF OF CLAIM

Name of Debtor
Delphi CorporationCase Number
05-44481

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (The person or other entity to whom the debtor owes money or property):

General Products Delaware Corp

Name and address where notices should be sent:

General Products Delaware Corp Eduardo Glas, Esq.
General Products McCarter & English, LLP
2400 E South St and Four Gateway Center
Jackson MI 49201 100 Mulberry Street
c/o Daniel Gaston Newark, NJ 07102

Telephone number: 973-622-4444

☐ Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.☐ Check box if you have never received any notices from the bankruptcy court in this case.☐ Check box if the address differs from the address on the envelope sent to you by the court.

OFFICE

APR 24 2006

THIS SPACE IS FOR COURT USE ONLY

Account or other number by which creditor identifies debtor:

Check here ☐ replaces if this claim a previously filed claim, dated: _____
☐ amends

1. Basis for Claim

- ☒
- Goods Sold / Services Performed
-
- ☐
- Customer Claim
-
- ☐
- Taxes
-
- ☐
- Money Loaned
-
- ☐
- Personal Injury
-
- ☐
- Other _____

- ☐
- Retiree benefits as defined in 11 U.S.C. § 1114(a)
-
- ☐
- Wages, salaries, and compensation (fill out below)
-
- Last four digits of SS #: _____
-
- Unpaid compensation for services performed
-
- from _____ to _____
-
- (date) (date)

2. Date debt was incurred:

various - six year program

3. If court judgment, date obtained:

4. Total Amount of Claim at Time Case Filed: \$ 723,930

(unsecured)

(secured)

(priority)

(Total)

If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.

- ☐
- Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

5. Secured Claim.

- ☐
- Check this box if your claim is secured by collateral (including a right of setoff).

Brief Description of Collateral:

- ☐
- Real Estate
- ☐
- Motor Vehicle
-
- ☐
- Other _____

Value of Collateral: \$ _____

Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____

6. Unsecured Nonpriority Claim \$ _____

- ☐
- Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.

7. Unsecured Priority Claim.

- ☐
- Check this box if you have an unsecured priority claim

Amount entitled to priority \$ _____

Specify the priority of the claim:

- ☐
- Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3).
-
- ☐
- Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4).
-
- ☐
- Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6).
-
- ☐
- Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7).
-
- ☐
- Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).
-
- ☐
- Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).

*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.

8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim

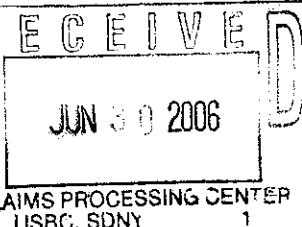
Date

6/27/06

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):

Daniel Gaston

THIS SPACE IS FOR COURT USE ONLY



Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

0544481060410191506069353



McCARTER & ENGLSIH, LLP

Four Gateway Center
100 Mulberry Street
Newark, New Jersey 07102
(973) 622-4444
Attorneys for General Products Corporation

_____	:	UNITED STATES BANKRUPTCY COURT FOR
In re	:	THE SOUTHERN DISTRICT OF NEW YORK
	:	
DELPHI CORPORATION,	:	
	:	Case No. 05-44481
	:	
Debtor.	:	CHAPTER 11
_____	:	

ATTACHMENT TO PROOF OF CLAIM

General Products Corporation ("GP") hereby submits this Proof of Claim for filing in the above captioned bankruptcy case:

1. On or about June 1999, Delphi Corp. ("Debtor") and GP entered into a six-year, requirement contract pursuant to which GP would manufacture and supply to Delphi control arms for installation in Saturn cars manufactured by General Motors.
2. Pursuant to such contract, GP purchased and installed specialized machinery and equipment dedicated exclusively to the manufacturing of the control arms.
3. On or about March 2004, the Debtor advised that it was canceling the contract for the production of control arms as of early June 2006.
4. On or about June 3, 2004, GP made the last shipment of control arms to the Debtor.
5. As of the date of the last shipment, the contract for the manufacturing of control arms had one more year to run before its expiration.

6. The early termination of the contract was a breach that caused damages to GP.

7. An itemization of the damages caused to GP due to the breach of the contract is attached hereto as Exhibit A.

8. Pre-Petition interest accrued on these damages at a rate of four percent (4%) per month for fifteen (15) months from June 2004 to filing of the bankruptcy petition in October 2005.

GENERAL PRODUCTS CORPORATION
Delphi/Saturn Control Arm
Cancellation Claims Summary

Original Equipment Investment	\$ 3,030,710
Based on 6 – year Program Life	divided by 6
Investment Not Recovered Due To Early Cancellation	\$ 505,118
Perishable Tooling Obsolescence	\$ 17,980
Line Specific Maintenance/Durables Obsolescence	\$ 32,334
Excess/Obsolete Component Inventory – GP In-House	\$ <u>134,025</u>
Sub-Total Recovery Charges/Costs	\$ 689,457
Prepetition Interest from June 2004 to Petition date (15 months @4%)	\$ 34,473
Total Recovery Charges/Costs	\$ <u>723,930</u>

Note: Excludes any allowance for cancellation claim for component suppliers